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LISA FRIES GARDNER Vice President and Secretary

TEL 908-730-4049 FAX 908-730-5300

August 16, 2002

VIA FEDERAL EXPRESS

Mr. Jonathan G. Katz Secretary, Securities and Exchange Commission 450 Fifth Street, N.W. Washington, D. C. 20549

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a) (1) of the Securities Exchange Act of 1934, I have enclosed originally signed statements under oath of the Principal Executive Officer and the Principal Financial Officer regarding facts and circumstance relating to the Exchange Act Filings in the form required by the Order.

Sincerely,

Lisa Fries Gardner

OFFICE AFORMAL

AUG 1 6 2002

cc: Christine Petraglia - New York Stock Exchange - w/enclosure via facsimile

Clarendon House, 2 Church Street
Hamilton, HM CX, Bermuda
Mailing Address: Perryville Corporate Park, Clinton, NJ 08809-4000

STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Joseph T. Doyle, state and attest that:

- To the best of my knowledge, based upon a review of the covered reports of Foster Wheeler Ltd., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K filed with the Commission for the period ended December 28, 2001 of Foster Wheeler Ltd.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Foster Wheeler Ltd. filed with the Commission subsequent to the filing of the Form 10-K identified above: and

any amendments to any of the foregoing.

August 16, 2002

Subscribed and sworn to before me this 16th day of August 2002.

Margaret W. Peter

Notary Public
My Commission Expires: Quy 31, 2007